

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24/25
Responses to the Department's Sixth Set of Information Requests

Request No. DTE 6-17 (Electric):

Refer to Sch. JLH-2-1 (Electric) at 2-1, lines 1, 4-1, and 1-14. Please explain the rationale for allocating these costs using the LABOR allocator.

Response:

General Plant on Pages 4-1, Lines 1-14, was allocated using the LABOR allocator. We use this allocator for General Plant in our cost studies and in the most recently accepted Berkshire Gas Cost of Service in DTE-01-56.

The Intangible Plant for Computer Software on Page 2-1, Line 1, was allocated using the LABOR allocator because the cost is related to the computer hardware which is recorded in the General Plant Account 391 – Office Equipment, which was allocated on LABOR.

Person Responsible: James L. Harrison